

Minutes of Regular Meeting

The Board of Trustees Little Elm ISD

A Regular Meeting - Amended of the Board of Trustees of Little Elm ISD will be held September 21, 2026, beginning at 6:00 PM in the Little Elm ISD Administration Building.

PRESENT: President Mary Watkins, Vice President Jason Olson, Secretary Ken Beber, Trustee David Montemayor, Trustee Eric Wilson, Trustee Jeff Burton, Trustee DeLeon English, and Superintendent Michael Lamb.

The subjects to be discussed or considered or upon which any formal action may be taken are as listed below. Items do not have to be taken in the order shown on this meeting notice.

Unless removed from the consent agenda, items identified within the consent agenda will be acted on at one time.

1. Call to Order Open Session in the Board Room at Little Elm ISD Administration Building on 400 Lobo Lane, Little Elm, Texas 75068. President Mary Watkins called the meeting to order at 6:00 pm.

2. Introduction and Roll Call

Ms. Sonia S. Flores took roll call.

3. Citizen Input

Audience participation shall be permitted at regular Board meetings and shall be limited to the public comment portion designated for that purpose

Alexandra Respaldiza signed up to approach the Board about Little Elm High School hours.

4. The Board recessed into Closed Meeting at 6:04 pm in the Board Support Conference Room as permitted by the Texas Open Meetings Act Code Subchapter 551.072 & 551.074. The Board and Superintendent discussed:

A. Personnel

B. Land

The Board reconvened at 7:00 pm.

5. Pledge of Allegiance

Brent Elementary students lead the Board and those present to The Pledges of The United States Flag and Texas Flag.

6. Invocation

Pastor Coye Bouyer offered the invocation.

7. Superintendent Spotlight

A. America 250 Award

Mr. Jonathan Rotz presented this award to Mr. Alex Flores and Superintendent Michael Lamb. Mr. Alejandro Flores received the Heart of Service Award for serving 12 years as a school board member, being a member of the food bank, Town of LE secret santa. Superintendent Michael Lamb received the Heart of Service Award for serving his entire career as an educator, Mr. Lamb is always serving the community and hav vision available to non profit organization and make them a priority. He is always a positive impact to our community.

B. LEaders of the Pack

Ms. Asheley Brown presented this award to Ms. Julie Brown from Little Elm High School and to Ms. Erin Dickson from Hackberry Elementary.

C. Students of the Month

Campus administrators presented this award to their recipients.

8. Reports of the Superintendent

A. Rating Report

Mr. Michael Lamb shared with the Board the following information:

- Elementary Accountability
- LEHS Accountability
- Middle Schools Accountability

B. Human Resource Services Annual Report

Ms. Asheley Brown presented to the Board the following information:

Human Resource Services Annual Report

- 2025-2026: Successes!
- Adopt a Lobo
- Auxiliary/Paraprofessional Luncheon
- Honoree Success
- Career Fairs
- Transportation Services Department
- Corporate Sponsorships
- HR2U Initiative
- NCTASPA Meeting
- District Impact Award
- Employee Child Care Program
- ESS Data
- Areas of Focus
- District Stats

C. Class Size Report

Ms. Asheley Brown briefed the Board about the following information:

- Average Class Size – Elementary
- Average Class Size – Middle School
- Average Class Size – High School

D. 2026-2027 Student Handbook

Ms. Terylin Monday informed the Board that this year there were not many changes other than Campus name changes, Principals name changes and minor things like that.

E. HB-3 Update on Goals

Mr. Jason Evans briefed the Board about the following:

- House Bill 3 Goal Requirements
- Closing the Gaps: TEA Accountability Manual 2026
- Reading Goals
- Math Goals
- CCMR Goals
- 2026 Little Elm Performance

F. Curriculum and Learning Update

Ms. Amanda Ball and Ms. Kimberly Chow-Jackson presented the following to the Board:

- Professional Learning Update
- Welcome Week
- Fall Kick Off
- Continuous Improvement

- Building Educator Capacity
- Bilingual/ESL Program
- Overview
- Different Languages
- Dual Language
- ESL
- Program Goals
- Language Programs
- Dual Language Middle School
- Performance Data
- Reclassification of EB Students
- Staff
- Professional Development
- EB Summer School
- Needs
- Questions/Comments

9. Action Items

A. Discuss and consider approval of Delegate and Alternate to the 2026 Texas Association of School Boards (TASB) Delegate Assembly

Ms. Sonia S. Flores presented the information to the Board.

Vice President Jason Olson made the first motion to nominate Trustee Jeff Burton as the assigned Delegate and Trustee David Montemayor as the Alternate to the 2026 Texas Association of School Boards (TASB) Delegate Assembly. Secretary Ken Beber seconded the motion. The motion passed (7-0).

Board Member	Made Motion	2nd Motion	Ayes	Nays	Abstain
Mary Watkins			x		
Jason Olson	x		x		
Ken Beber		x	x		
DeLeon English			x		
David Montemayor			x		
Jeff Burton			x		
Eric Wilson			x		

B. Discuss and consider approval of Senate Bill 12 Certification of Compliance

Mr. Michael Lamb approached the Board about this agenda item. Senate Bill 12, 89th Texas Legislature requires school districts and open-enrollment charter schools to annually certify compliance with specified laws under Texas Education Code 39.008. Secretary Ken Beber made the first motion to approve this item as submitted. Trustee DeLeon English seconded the motion. The motion passed (7-0).

Board Member	Made Motion	2nd Motion	Ayes	Nays	Abstain
Mary Watkins			x		
Jason Olson			x		
Ken Beber	x		x		
DeLeon English		x	x		
David Montemayor			x		
Jeff Burton			x		
Eric Wilson			x		

C. Discuss and consider approval of Hiring of Director for Maintenance and Grounds
Ms. Asheley Brown approached the Board about this item.

Trustee Jeff Burton made the first motion to approve this item as discussed in closed session. Trustee Eric Wilson seconded the motion. The motion passed (7-0). Ms. Brown announced Mr. Chad Leslie as the new Director for Maintenance and Grounds.

Board Member	Made Motion	2nd Motion	Ayes	Nays	Abstain
Mary Watkins			x		
Jason Olson			x		
Ken Beber			x		
DeLeon English			x		
David Montemayor			x		
Jeff Burton	x		x		
Eric Wilson		x	x		

D. Discuss and consider approval of the Reclassification of Transportation
Administrative Assistant Position

Ms. Asheley Brown informed the Board about this item. This is to reclassify this position from 240 days to 226 days.

Secretary Ken Beber made the first motion to approve this item as submitted. Trustee David Montemayor seconded the motion. The motion passed (7-0).

Board Member	Made Motion	2nd Motion	Ayes	Nays	Abstain
Mary Watkins			x		
Jason Olson			x		
Ken Beber	x		x		
DeLeon English			x		
David Montemayor		x	x		
Jeff Burton			x		
Eric Wilson			x		

E. Discuss and consider approval of Presentation and Discussion of the District's
Independent Efficiency Audit Report Conducted Pursuant to Texas Education Code
11.184

Vice President Jason Olson made a motion to move this item to the beginning of Action items. Trustee Jeff Burton seconded the motion. The motion passed (7-0).

Board Member	Made Motion	2nd Motion	Ayes	Nays	Abstain
Mary Watkins			x		
Jason Olson	x		x		
Ken Beber			x		
DeLeon English			x		
David Montemayor			x		
Jeff Burton		x	x		
Eric Wilson			x		

Lori Boswell with MoakCasey briefed the Board about the following:

Efficiency Audit Report

- Efficiency Audit Overview
- M&O Tax Rate Impact
- Peer Districts
- Accountability Rating
- FIRST Rating
- Student Characteristics
- Attendance Rate
- Five-Year Trend
- Revenues
- Expenditures
- Payroll Expenditures
- Fund Balance
- Staffing Levels
- Teacher Turnover
- Special Programs
- External Audit
- Self-Funded Programs
- Administrator Evaluations
- Compensation Systems
- Planning
- Questions / Comments

Trustee David Montemayor made the first motion to approve this item as submitted.

Trustee DeLeon English seconded the motion. The motion passed (7-0).

Board Member	Made Motion	2nd Motion	Ayes	Nays	Abstain
Mary Watkins			x		
Jason Olson			x		
Ken Beber			x		
DeLeon English		x	x		
David Montemayor	x		x		
Jeff Burton			x		
Eric Wilson			x		

F. Discuss and consider approval of Resolution to Set 2026 Tax Rate

Mr. Jesse Wyse briefed the Board about the following:

- Homestead Exemption Increase

- Increase for Disabled or Over 65
- Historical Taxable Property Value
- Components of Tax Rate
- Maximum Compressed Rate (MCR) – TEA
- Little Elm ISD M&O Tax Rate
- Total Tax Rate Unchanged

Vice President Jason Olson made the first motion to approve this item as submitted. Secretary Ken Beber seconded the motion. The motion passed (7-0).

The motion:

I move that the property tax rate be increased by the adoption of a tax rate of \$1.2252, which is effectively a 1.17 % increase in the tax rate. On this date, we, the Board of Trustees of Little Elm Independent School District, hereby levy or set the tax rate on \$100 valuation for the district for tax year 2026 at a total tax rate of \$1.2252, to be assessed and collected by the duly specified assessor and collector as follows:

\$0.7552 for the purpose of maintenance and operations, and \$0.47 for the purpose of payment of principal and interest on debts.

Such taxes are to be assessed and collected by the tax officials designated by the district.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 1.17 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$8.70.

These tax rate calculation forms will serve as an appendix to the district's adopted budget.

Adopted on this 21st day of September 2026 by the Board of Trustees.

Board Member	Made Motion	2nd Motion	Ayes	Nays	Abstain
Mary Watkins			x		
Jason Olson	x		x		
Ken Beber		x	x		
DeLeon English			x		
David Montemayor			x		
Jeff Burton			x		
Eric Wilson			x		

10. Consent Agenda

- Discuss and consider approval of Regular Meeting Minutes - 8/17/2026
- Discuss and consider approval of Maximum Class Size Exemptions - Class Size Waivers
- Discuss and consider approval of LEISD Student Code of Conduct
- Discuss and consider approval of SB13 Acquisition of Library Books

- E. Discuss and consider approval of Off-Campus Physical Education Sites
 - F. Discuss and consider approval of the Retention and Renewal of Legal Services
 - G. Discuss and consider approval of Financial Reports - July 2026
 - H. Discuss and consider approval of Little Elm ISD Expenditures over \$100,000 Summary Report
 - I. Discuss and consider approval of the Request for Proposal #2026-002 Child Nutrition - Kitchen Equipment Purchases, Supplies and Services
- Vice President Jason Olson made the first motion to approve the consent agenda as submitted. Trustee Eric Wilson seconded the motion. The motion passed (7-0).

Board Member	Made Motion	2nd Motion	Ayes	Nays	Abstain
Mary Watkins			x		
Jason Olson	x		x		
Ken Beber			x		
DeLeon English			x		
David Montemayor			x		
Jeff Burton			x		
Eric Wilson		x	x		

11. Board President Comments

Ms. Mary Watkins thanked those present for staying late. Ms. Watkins mentioned how proud she is of the football team and awesome Momentum.

12. Board Comments

Vice President Jason Olson thanked everyone for their presentations and information.

Trustee Eric Wilson thanked everyone for the information.

Trustee David Montemayor thanked everyone for staying late and he was glad to have student awards back.

Trustee DeLeon English thanked everyone for their work.

Trustee Jeff Burton mentioned he is happy to see our Lobos sports success and encouraged everyone to participate during fundraising time.

Secretary Ken Beber thanked everyone and asked them to get home safe.

13. Superintendent Comments

Mr. Michael Lamb mentioned the following:

- Great to day to be a Lobo
- Thanks for my award, an honor and surprise
- Thanks for serving

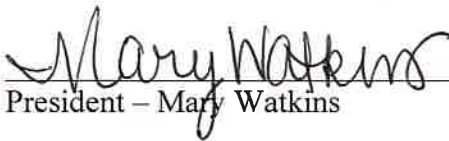
14. Adjournment

Vice President Jason Olson made the first motion to adjourn the meeting. Trustee David Montemayor seconded the motion. The motion passed (7-0).

The meeting adjourned at 10:01 pm.

Board Member	Made Motion	2nd Motion	Ayes	Nays	Abstain
Mary Watkins			x		
Jason Olson	x		x		
Ken Beber			x		
DeLeon English			x		
David Montemayor		x	x		
Jeff Burton			x		
Eric Wilson			x		

The minutes were approved on October 19, 2026.


President – Mary Watkins


Secretary – Ken Beber

District 2023	Component Score	Scaled Score	Rating 2023	Proportion of Overall Rating
Overall		71	C	
Student Achievement		72	C	70%
School Progress		69	D	0%
Academic Growth		69	D	
Relative Performance (Eco Dis: 48.5%)		67	D	
Closing the Gaps		68	D	30%

District 2024	Component Score	Scaled Score	Rating 2024	Proportion of Overall Rating
Overall		74	C	
Student Achievement		75	C	70%
School Progress		73	C	0%
Academic Growth		73	C	
Relative Performance (Eco Dis: 49.5%)		72	C	
Closing the Gaps		73	C	30%

District 2025	Component Score	Scaled Score	Rating 2025	Proportion of Overall Rating
Overall		79	C	
Student Achievement		77	C	70%
School Progress		74	C	0%
Academic Growth		74	C	
Relative Performance (Eco Dis: 45.1%)		73	C	
Closing the Gaps		82	B	30%

District 2026	Component Score	Scaled Score	Rating 2026	Proportion of Overall Rating
Overall		78	C	
Student Achievement		80	B	70%
School Progress		76	C	0%
Academic Growth		76	C	
Relative Performance (Eco Dis: 45.1%)		76	C	
Closing the Gaps		74	C	30%

LEHS 2023	Component Score	Scaled Score	Rating 2023	Proportion of Overall Rating
Overall		66	D	
Student Achievement		68	D	70%
STAAR Performance	49	77		
College, Career and Military Readiness	42	54		
Graduation Rate	96.8	80		
School Progress		67	D	0%
Academic Growth	64	64	D	
Relative Performance (Eco Dis: 51.9%)		67	D	✓
Closing the Gaps	39	62	D	30%

LEHS 2024	Component Score	Scaled Score	Rating 2024	Proportion of Overall Rating
Overall		76	C	
Student Achievement		76	C	0%
STAAR Performance	52	79		
College, Career and Military Readiness	64	70		
Graduation Rate	96.5	80		
School Progress		77	C	70%
Academic Growth	71	75	C	
Relative Performance (Eco Dis: 50.7%)		77	C	✓
Closing the Gaps	61	72	C	30%

LEHS 2025	Component Score	Scaled Score	Rating 2025	Proportion of Overall Rating
Overall		85	B	
Student Achievement		80	B	0%
STAAR Performance	53	80		
College, Career and Military Readiness	83	85		
Graduation Rate	95	70		
School Progress		83	B	70%
Academic Growth	70	74	C	
Relative Performance (Eco Dis: 44.8%)		83	B	✓
Closing the Gaps	74	90	A	30%

LEHS 2026	Component Score	Scaled Score	Rating 2026	Proportion of Overall Rating
Overall		84	B	
Student Achievement		85	B	0%
STAAR Performance	54	82		
College, Career and Military Readiness		93	94	
Graduation Rate	95	75		
School Progress		87	B	70%
Academic Growth	74	80	B	
Relative Performance (Eco Dis: 45.1%)		87	B	✓
Closing the Gaps	57	76	C	30%

Brent Elementary 2023	Component Score	Scaled Score	Rating 2023	Proportion of Overall Rating
Overall		83	B	
Student Achievement		77	C	0%
STAAR Performance	50	77		
College, Career and Military Readiness				
Graduation Rate				
School Progress		81	B	70%
Academic Growth	72	81	B	✓
Relative Performance (Eco Dis: 60.6%)		81	B	
Closing the Gaps	68	86	B	30%

Brent Elementary 2024	Component Score	Scaled Score	Rating 2024	Proportion of Overall Rating
Overall		77	C	
Student Achievement		75	C	0%
STAAR Performance	47	75		
College, Career and Military Readiness				
Graduation Rate				
School Progress		77	C	70%
Academic Growth	67	75	C	
Relative Performance (Eco Dis: 60.1%)		77	C	✓
Closing the Gaps	49	76	C	30%

Brent Elementary 2025	Component Score	Scaled Score	Rating 2025	Proportion of Overall Rating
Overall		76	C	
Student Achievement		76	C	0%
STAAR Performance	48	76		
College, Career and Military Readiness				
Graduation Rate				
School Progress		77	C	70%
Academic Growth	66	74	C	
Relative Performance (Eco Dis: 57.8%)		77	C	✓
Closing the Gaps	48	75	C	30%

Brent Elementary 2026	Component Score	Scaled Score	Rating 2026	Proportion of Overall Rating
Overall		69	D	
Student Achievement		70	C	70%
STAAR Performance	41	70		
College, Career and Military Readiness				
Graduation Rate				
School Progress		65	D	0%
Academic Growth	57	62	D	
Relative Performance (Eco Dis: 59.2%)		65	D	✓
Closing the Gaps	25	66	D	30%

Chavez Elementary 2023	Component Score	Scaled Score	Rating 2023	Proportion of Overall Rating
Overall		61	D	
Student Achievement		60	D	70%
STAAR Performance	35	60		
College, Career and Military Readiness				
Graduation Rate				
School Progress		60	D	0%
Academic Growth	56	60	D	✓
Relative Performance (Eco Dis: 54.7%)		55	F	
Closing the Gaps	16	62	D	30%

Chavez Elementary 2024	Component Score	Scaled Score	Rating 2024	Proportion of Overall Rating
Overall		68	D	
Student Achievement		60	D	0%
STAAR Performance	35	60		
College, Career and Military Readiness				
Graduation Rate				
School Progress		66	D	70%
Academic Growth	60	66	D	✓
Relative Performance (Eco Dis: 56.7%)		57	F	
Closing the Gaps	46	74	C	30%

Chavez Elementary 2025	Component Score	Scaled Score	Rating 2025	Proportion of Overall Rating
Overall		65	D	
Student Achievement		64	D	0%
STAAR Performance	37	64		
College, Career and Military Readiness				
Graduation Rate				
School Progress		65	D	70%
Academic Growth	59	65	D	✓
Relative Performance (Eco Dis: 55.7%)		58	F	
Closing the Gaps	20	64	D	30%

Chavez Elementary 2026	Component Score	Scaled Score	Rating 2026	Proportion of Overall Rating
Overall		67	D	
Student Achievement		64	D	70%
STAAR Performance	37	64		
College, Career and Military Readiness				
Graduation Rate				
School Progress		63	D	0%
Academic Growth	58	63	D	✓
Relative Performance (Eco Dis: 54.2%)		57	F	
Closing the Gaps	46	76	C	30%

Lakeview Elem. 2023	Component Score	Scaled Score	Rating 2023	Proportion of Overall Rating
Overall		77	C	
Student Achievement		77	C	70%
STAAR Performance	49	77		
College, Career and Military Readiness				
Graduation Rate				
School Progress		70	C	0%
Academic Growth	63	70	C	✓
Relative Performance (Eco Dis: 39.7%)		67	D	
Closing the Gaps	49	76	C	30%

Lakeview Elem. 2024	Component Score	Scaled Score	Rating 2024	Proportion of Overall Rating
Overall		72	C	
Student Achievement		73	C	70%
STAAR Performance	45	73		
College, Career and Military Readiness				
Graduation Rate				
School Progress		69	D	0%
Academic Growth	62	69	D	✓
Relative Performance (Eco Dis: 44.1%)		62	D	
Closing the Gaps	35	71	C	30%

Lakeview Elem. 2025	Component Score	Scaled Score	Rating 2025	Proportion of Overall Rating
Overall		77	C	
Student Achievement		73	C	0%
STAAR Performance	45	73		
College, Career and Military Readiness				
Graduation Rate				
School Progress		76	C	70%
Academic Growth	68	76	C	✓
Relative Performance (Eco Dis: 41.2%)		60	D	
Closing the Gaps	57	78	C	30%

Lakeview Elem. 2026	Component Score	Scaled Score	Rating 2026	Proportion of Overall Rating
Overall		72	C	
Student Achievement		72	C	70%
STAAR Performance	44	72		
College, Career and Military Readiness				
Graduation Rate				
School Progress		60	D	0%
Academic Growth	56	60	D	✓
Relative Performance (Eco Dis: 44.7%)		60	D	
Closing the Gaps	35	71	C	30%

Hackberry Elem. 2023	Component Score	Scaled Score	Rating 2023	Proportion of Overall Rating
Overall		64	D	
Student Achievement		65	D	70%
STAAR Performance	38	65		
College, Career and Military Readiness				
Graduation Rate				
School Progress		63	D	0%
Academic Growth	58	63	D	✓
Relative Performance (Eco Dis: 50.0%)		57	F	
Closing the Gaps	18	63	D	30%

Hackberry Elem. 2024	Component Score	Scaled Score	Rating 2024	Proportion of Overall Rating
Overall		75	C	
Student Achievement		70	C	0%
STAAR Performance	41	70		
College, Career and Military Readiness				
Graduation Rate				
School Progress		75	C	70%
Academic Growth	67	75	C	✓
Relative Performance (Eco Dis: 47.4%)		58	F	
Closing the Gaps	61	76	C	30%

Hackberry Elem. 2025	Component Score	Scaled Score	Rating 2025	Proportion of Overall Rating
Overall		72	C	
Student Achievement		71	C	70%
STAAR Performance	42	71		
College, Career and Military Readiness				
Graduation Rate				
School Progress		68	D	0%
Academic Growth	61	68	D	✓
Relative Performance (Eco Dis: 44.0%)		58	F	
Closing the Gaps	46	75	C	30%

Hackberry Elem. 2026	Component Score	Scaled Score	Rating 2026	Proportion of Overall Rating
Overall		67	D	
Student Achievement		67	D	0%
STAAR Performance	39	67		
College, Career and Military Readiness				
Graduation Rate				
School Progress		68	D	70%
Academic Growth	61	68	D	✓
Relative Performance (Eco Dis: 43.7%)		56	F	
Closing the Gaps	26	66	D	30%

PROFESSIONAL LEARNING UPDATE



Board of Trustees

Amanda Ball, Director for Professional Learning



PROFESSIONAL LEARNING UPDATE

WELCOME WEEK

Purpose: Introduce new Lobo educators to the landscape of instruction in LEISD; Clarify expectations regarding district provided curriculum, planning resources, and classroom instruction; Explore proven methods to build relationships; Begin to create an environment suited for high levels of learning.

100+ new Lobo educators participated

FALL KICK OFF

Purpose: Provide LE educators structured time to collaborate cross-campus and in strategic settings, participate in targeted adult learning, and prepare for the return of our PK-12 students. FKO is a combination of district-led, campus-led, and departmental professional learning events and activities.

700+ educators earned an average of 30 CPE credits



CONTINUOUS IMPROVEMENT

651 surveys were completed

QUESTIONS ASKED

How would you rate your overall professional learning experience? **1 (the worst) - 5 (the best)**

67% answered "5"; 26% answered "4"

Agree or Disagree

The presenter was knowledgeable about the content.

99% Agreed

The presenter was engaging & modeled the target skills.

98% Agreed

The presenter gave us time to discuss, practice, & process the content.

98% Agreed

I will use these skills in my classroom.

97% Agreed

This session was worth my time.

97% Agreed



BUILDING EDUCATOR CAPACITY

Board of Trustees

Learning for Leaders (Principals)

Assistant Principal Academy

Promethean District Training
Team

Youth Mental Health First Aid
Training Team

PK Teacher Coaching

Results Coaching for Leadership

Science of Teaching Reading
Leadership Cohort

Bluebonnet Math
Observation, Feedback, & PLC

NISE STEM Certification

PROFESSIONAL LEARNING UPDATE



***An investment in
educators is an
investment in
students.***

Board of Trustees

PROFESSIONAL LEARNING UPDATE



THANK YOU.

Amanda Ball, Director for Professional Learning

LITTLE ELM ISD

Bilingual/ESL Program

Annual Report



LEISD Board of Trustees
Date: September 21, 2026

OVERVIEW

LEISD has 60 different student languages. The top student languages other than English are:

- Spanish 1,261
- Telugu 43
- Urdu 23
- Arabic 20
- Mandarin Chinese 19
- Portuguese 16
- Tamil 16
- Korean 14
- Vietnamese 13

19 TAC Chapter 89: Adaptations for Special Populations, Subchapter BB. Commissioner's Rules Concerning State Plan for Educating Emergent Bilingual Students

Language Proficiency Assessment Committee (LPAC) --A designated group of committee members that ensures the appropriate identification, placement, assessment, services, reclassification, and monitoring of Emergent Bilingual (EB) students. The LPAC also meets in conjunction with all other committees related to programs and services for which an EB student qualifies (i.e. ARD, 504).



LEISD serves 1,526 Emergent Bilingual students through the following language programs:

- Dual Language One-Way
- Dual Language Two-Way
- English as a Second Language (ESL)

Dual Language		ESL
<u>One-Way</u> Zellars PreK	<u>Two-Way</u> -Brent 1st-5th Grades -Hackberry K-5th Grades -Oak Point K-5th Grade -Strike and Walker Middle Schools 6th-8th in Reading Language Arts	All Campuses PreK-12th

PROGRAM GOALS

- The Dual Language Program aims to develop bilingual, biliterate and bicultural students. It develops both target languages (English and Spanish) while achieving academic success through the content areas.
- English as a Second Language (ESL) helps students become English proficient while achieving academic success through the content areas.

Language Programs

- **Dual Language**
 - **913 students served**
 - **52 PreK**
 - **766 K-5**
 - **95 6th-7th**
- **ESL**
 - **762 students served**

Dual Language Middle School

- 2025-26 We tested all Dual Language students at the end of 7th Grade using Avant Language Test to award credit
 - 28 total students were tested

★ 1 Student earned a Spanish I Credit

★ 4 Students earned a Spanish I and II Credit

★ 7 Students earned Spanish I, II and III Credit

★ 12 Students earned Spanish I, II, III, IV

★ 1 Student scored Spanish I, II, III, IV and V

24 students have earned
LOTE credit needed for
graduation at the end of 7th
grade!

PERFORMANCE DATA

Texas English Language Proficiency Assessment System (TELPAS)

2025-26	Grade	Beginner	Intermediate	Advanced	Advanced High
Listening	K-2	15%	32%	31%	22%
	3-12	9%	30%	35%	27%
Speaking	K-2	29%	37%	22%	12%
	3-12	32%	30%	32%	6%
Reading	K-2	41%	35%	16%	8%
	3-12	14%	32%	27%	27%
Writing	K-2	50%	29%	15%	6%
	3-12	21%	44%	28%	7%



Reclassification of EB Students

- ☐ English Language Proficiency Assessment (TELPAS)
- ☐ State Standardized Reading Assessment (STAAR or TEA Approved Norm-Referenced Achievement Test for Non-STAAR tested grades)
- ☐ Subjective Teacher Evaluation

Grade(s)	1st/2nd	3rd through 8th	9th	10th	11th	12th
English Language Proficiency Assessment	Texas English Language Proficiency Assessment System (TELPAS) A Composite Score of Advanced High					
State Standardized Reading Assessment	TEA Approved Norm-Referenced Standardized Achievement Test: Iowa Form E Reading <i>and</i> Language 40th percentile or above on each	STAAR Reading (English)* *Satisfactory performance on STAAR Reading/English EOC includes Approaches, Meets, and Masters Grade level performance levels.	STAAR English I EOC*	STAAR English II EOC*	TEA Approved Norm-Referenced Standardized Achievement Test: Iowa Form E Reading <i>and</i> Written Expression 40th percentile or above on each	
Subjective Teacher Evaluation	Form: Subjective Teacher(s) Evaluation / ALTERNATIVE Subjective Teacher(s) Evaluation					

We had 95 Emergent Bilingual Students Reclassify

STAFF

Bilingual Exceptions & ESL Waivers 2025-26

- ❖ 0 Bilingual Exceptions
- ❖ 20 ESL Waivers
 - 12/20 Passed ESL Test

- ESL Test Prep is provided here in Little Elm ISD by a consultant who prepares teachers to take and pass the ESL certification test
- Teachers are reimbursed the registration cost once they pass the ESL Certification Test



Professional Development

- LEISD Provides teachers with professional development opportunities to learn about effective teaching of Emergent Bilingual Students, Dual Language and ESL language programs
 - Region Service Centers 10 & 11
 - Sandra Mercuri Educational Consultants
 - Seidlitz Education
 - Conferences (TABE, BEAM)



EB Summer School

Local Education Agencies (LEAs) are required to provide summer school for emergent bilingual (EB) students served in bilingual education and English as a second language (ESL) programs entering kindergarten and grade 1 (Texas Education Code Sec. 29.060; Texas Administrative Code §89.1250). The required summer school program is intended to prepare our youngest EB students for linguistic and academic success in early grades. This program provides multiple opportunities for students to engage with meaningful linguistic and academic experiences to prepare them for the next grade level.



NEEDS

- Continue to emphasize language acquisition in our language programs (Dual Language and ESL)
 - Dual Language through 4 language domains plus 1: Metalinguistic Awareness
 - ESL through 4 language domains (Listening, Speaking, Reading, Writing)
- Focused Professional Development to grow teacher capacity in working with multilingual students in language programs
- Monitor performance and growth of our Emergent Bilingual students through TELPAS to meet reclassification criteria or grow a proficiency level in the language domains



Questions/Comments



Efficiency Audit Report

Prepared for





Efficiency Audit Guidelines

Efficiency Audit Overview

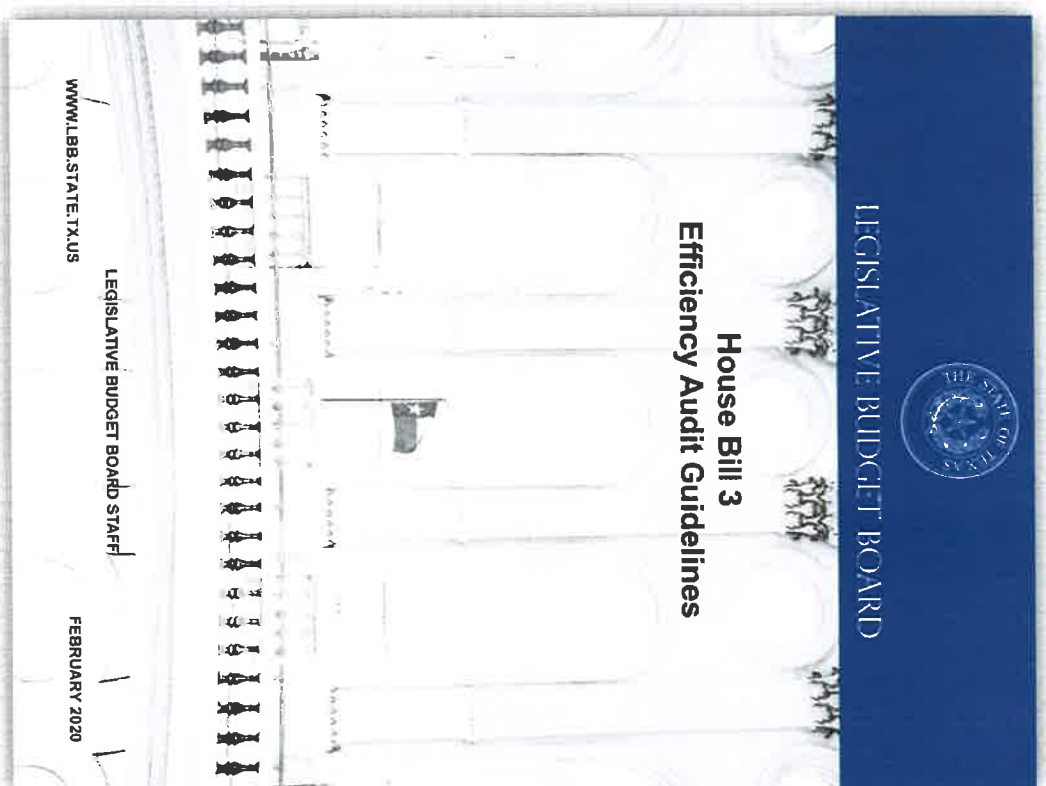
- Little Elm ISD engaged with MoakCasey, LLC in May 2026 to conduct an efficiency audit. Generally speaking, these audits are a required* part of the process leading up to a voter-approval tax rate election (VATRE). LEISD has not called for a VATRE.
- The format and scope of these audits are determined by [guidelines](#) published by the Budget Board (LBB).
- These guidelines differ from an annual financial audit that uses Generally Accepted Accounting Principles (GAAP). There is no opinion or findings provided as part of this audit.
- The first half of the report focuses on comparing the district to peer and state averages. The second half focuses on a qualitative review of the district's implementation of various measures identified by the LBB (Items 12-20).

*TEC §11.184(b-1) allows a district to exempt itself from the audit requirements if the governor declared a disaster within a two-year period.



Efficiency Audit Guidelines

Efficiency Audit Overview



The Legislative Budget Board guidelines that govern the pr content of the audit.

“... The purpose of the effi to provide information to v regarding a school district management, efficiency, a of resources before an ele an M&O tax rate.”



Efficiency Audit Guidelines

Efficiency Audit Overview

Quantitative Items

- Item 4: Student Characteristics
- Item 5: District Revenue
- Item 6: District Expenditures
- Item 7: District Payroll Expenditures
- Item 8: Fund Balance
- Item 9: District Staffing Levels
- Item 10: Teacher Turnover Rates
- Item 11: *Special Programs*

Qualitative/Descriptive Items

- Item 1: Peer Districts
- Item 2: Accountability
- Item 3: Financial Ratios
- Item 12: State & Regional
- Item 13: External Audits
- Item 14: TEA Oversight
- Item 15: Budget Process
- Item 16: Self-Funded
- Item 17: Administrative
- Item 18: Compensation
- Item 19: Planning
- Item 20: Academic Performance

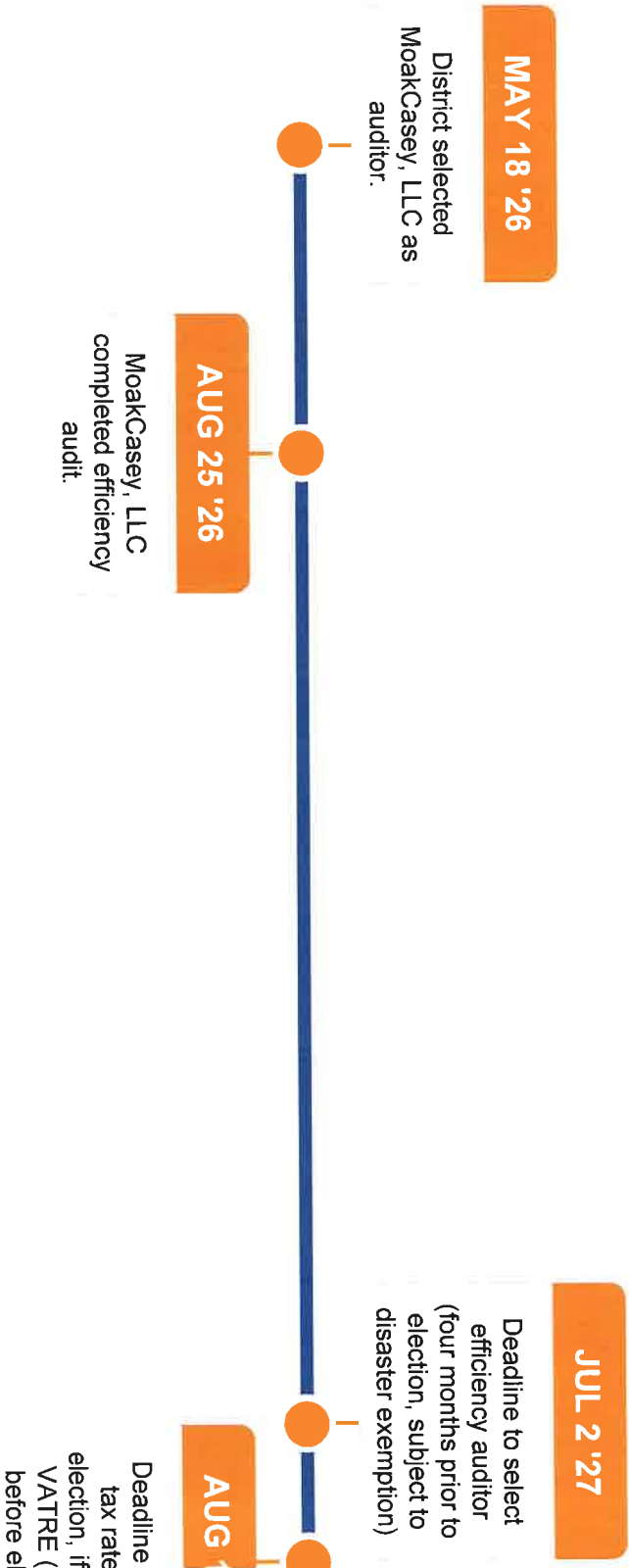
(From Statewide Datasets/MoakCasey)

(From District Self-Inspection)



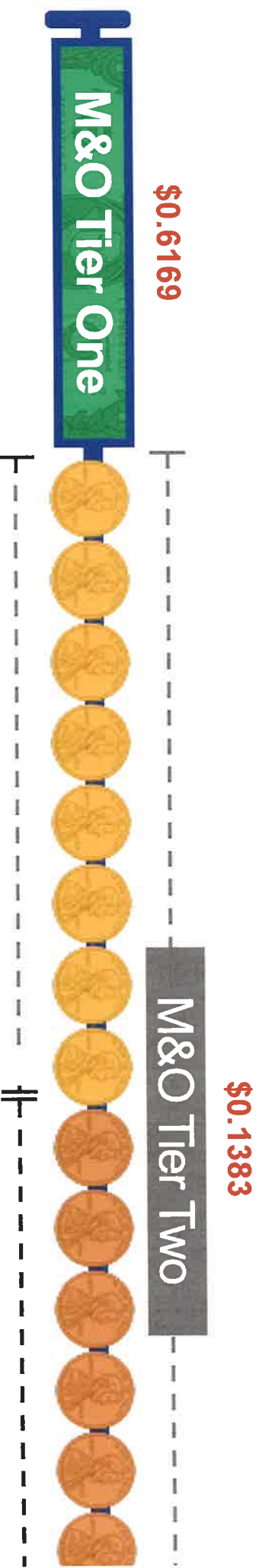
Efficiency Audit Guidelines

Efficiency Audit Timeline





M&O Tax Rate Impact



- Passed in 2019, HB 3 has compressed the Tier One portion of M&O rates across the state. Since that time, **Little Elm** has seen their Tier One rate be compressed down to **\$0.6169**. The specific amount of compression can vary from dependent in part on local property value growth.
- Tier Two, also referred to as the “enrichment” rate is comprised of two levels: Level One (Golden Pennies) and Level Two (Pennies). Generally speaking, districts can adopt a maximum of **\$0.17** in Tier Two (**\$0.08** golden pennies and **\$0.09** Pennies). Golden pennies come with a higher state guaranteed yield and are not subject to recapture. Yield on copper pennies are subject to recapture.
- **Little Elm ISD** currently has **\$0.1383** pennies adopted, leaving **\$0.0317** remaining under state law. The district estimates these additional pennies in the M&O rate will generate about **\$1,300,000** in additional state/local funding. This increase will be approved by LEISD voters through a voter-approval tax rate election (VATRE). The district has not called for a



Peer Districts

The peer districts were selected based on how they compared to the district in terms of:

- Current and historical enrollment;
- ADA to WADA ratio
(proxy for student eligibility for special programs)
- Tier Two M&O tax rate
(local tax effort)
- Geographic proximity and NCES type.



Summary of
Audit Results





Summary of
Audit Results

Peer Districts

District	Enrollment	5yr Growth	WADA/ADA	Tier Two Pennies	E
LITTLE ELM ISD	7,693	-5.1%	1.3604	0.1383	
COPPERAS COVE ISD	7,621	-5.4%	1.5706	0.1383	
GRANBURY ISD	7,877	+5.5%	1.3959	0.1700	
JOSHUA ISD	6,017	+9.6%	1.4347	0.1383	
LA PORTE ISD	6,923	-1.1%	1.4002	0.1700	
MIDWAY ISD	8,715	+5.6%	1.3618	0.0800	
RED OAK ISD	6,589	+9.8%	1.4308	0.1383	
SHERMAN ISD	7,487	-0.2%	1.5320	0.1383	
TEXARKANA ISD	7,626	-0.4%	1.4196	0.1383	
WEATHERFORD ISD	8,153	+1.6%	1.4194	0.1383	
WHITE SETTLEMENT ISD	6,712	+0.2%	1.4277	0.1300	



Accountability Rating

For 2024-25, Little Elm ISD earned a C rating with a score of 79, nearly identical to the average of 79.2. For 2025-26, the District received a C rating with a score of 79.2.

District Rating (A–F)		District Score (1–100)	
Rating / Score	C	79	

Peer District		Rating (A–F)	Score (1–100)	Peer District	
COPPERAS COVE ISD		B	82	RED OAK ISD	
GRANBURY ISD		B	83	SHERMAN ISD	
JOSHUA ISD		B	86	TEXARKANA ISD	
LA PORTE ISD		B	82	WEATHERFORD ISD	
MIDWAY ISD		A	90	WHITE SETTLEMENT ISD	



Summary of Audit Results

Source: TEA 2025 Ratings (2024-25)



Accountability Rating

For 2024-25, Little Elm ISD had 1 A-rated campus, 2 B-rated campuses, 6 C and 1 D-rated campus. For 2025-26, Little Elm ISD had 1 A-rated campus, 1 C-rated campuses, and 2 D-rated campuses.

Rating	Elementary	Middle
A	1	0
B	0	1
C	5	1
D	1	0
F	0	0



Summary of
Audit Results

Source: TEA 2025 Ratings (2024-25)



FIRST Rating

*Little Elm ISD earned an **A** on the School FIRST financial accountability rating 2024-25 (based on 2023-24 data). The district also earned an **A** rating for 2024-25 data).*

District Grade

Rating

A



**Summary of
Audit Results**

INDICATORS WHERE POINTS WERE NOT FULLY EARNED

Indicator

Indicator 11 (6 of 10 points): Long-term liabilities to total assets ratio supports long-term solvency

Indicator 12 (8 of 10 points): Correlation between future debt requirements and assessed property

Source: TEA FIRST Ratings (2024-25 Ratings Based on School Year 2023-24 Data)

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Student Characteristics

Little Elm ISD reported fewer economically disadvantaged students relative to the district but had a higher share of students receiving bilingual/ESL services.

	Count	District %	Peer Avg
Economically Disadvantaged	3,464	45.0%	55
English Learners	1,746	22.7%	13
Special Education	1,292	16.8%	19
Bilingual/ESL Education	2,162	26.9%	13
Career and Technical Education	2,048	25.6%	30



Summary of
Audit Results

Source: PEIMS Standard Reports (2025-26); TAPR (2024-25)



Attendance Rate

Little Elm ISD's attendance rate of **94.7%** exceeds both the peer average of **93.9%**.

District			Peer Districts Average	
Attendance Rate			94.7%	94.1%



Summary of
Audit Results

Source: TAPR (2024-25)



Five-Year Trend

Enrollment declined from **8,287** students in 2021-22 to **7,693** in 2025-26, ave annual change.

School Year	Enrollment
4 Years Prior (2021-22)	8,287
3 Years Prior (2022-23)	8,351
2 Years Prior (2023-24)	8,211
1 Year Prior (2024-25)	8,036
Most Recent (2025-26)	7,693



Summary of
Audit Results

Source: PEIMS Standard Reports (2021-22 through 2025-26)



Revenues

Total revenue per student of **\$11,021** falls \$1,336 below the peer district average

	DISTRICT		PEER AVG		Revenue Per Student
	Revenue Per Student	% of Total	Revenue Per Student	% of Total	
Local M&O Tax (Retained)	\$7,114	64.5%	\$5,598	45.3%	
State	\$2,397	21.8%	\$4,749	38.4%	
Federal	\$888	8.1%	\$1,267	10.2%	
Other Local and Intermediate	\$622	5.6%	\$744	6.0%	
Total Revenue	\$11,021	100.0%	\$12,357	100.0%	\$



Summary of Audit Results

Source: TEA PEIMS Financial Reports (2024-25)



Expenditures

Per-student operating expenditures of **\$12,059** are \$620 below the peer district **\$12,679**.



Summary of Audit Results

TOP 5 FUNCTIONS

	DISTRICT		PEER AVG		S
	Expenditures Per Student	% of Total	Expenditures Per Student	% of Total	
Instruction	\$6,484	53.8%	\$6,936	54.7%	\$
Plant Maintenance and Operations	\$1,272	10.6%	\$1,316	10.4%	\$
School Leadership	\$665	5.5%	\$668	5.3%	\$
Food Service Operation	\$606	5.0%	\$681	5.4%	\$
Transportation	\$555	4.6%	\$414	3.3%	\$
Total Operating Expenditures	\$12,059	100.0%	\$12,679	100.0%	\$

Source: TEA PEIMS Financial Reports (2024-25)



Payroll Expenditures

Payroll costs represent **75.0%** of all operating funds, compared to **80.6%** among **79.5%** statewide.



Summary of
Audit Results

	District	Peer Districts Average
Payroll as a Percentage of All Funds	75.0%	80.6%
Average Teacher Salary	\$68,018	\$66,700
Average Administrative Salary	\$109,098	\$96,700
Superintendent Salary	\$290,476	\$284,300

Note: Payroll as a Percentage of All Funds reflects all operating funds. It is drawn from PEIMS financial data, which includes salary figures above — 2024-25 in this report.

Source: PEIMS Staff FTE Counts and Salary Report; PEIMS Superintendent Salary Report (2025-26)



Fund Balance

Fund balance of **\$3,354** per student represents **122.7%** of three-month oper

Year	Fund Balance Per Student	% of 3-Month Op Expenditures
Current School Year	\$3,354	
(2024-25 actual)		
1 Year Prior (2023-24 actual)	\$3,282	
2 Years Prior (2022-23 actual)	\$3,227	
3 Years Prior (2021-22 actual)	\$3,252	
4 Years Prior (2020-21 actual)	\$3,310	



Summary of
Audit Results

Source: PEIMS Financial Actual Reports (2020-21 through 2024-25)



Staffing Levels

Little Elm ISD's student-to-staff ratio of **6.9** is slightly higher than the peer average of 6.0.

	District	Peer Districts Average
Teaching (% of Total Staff)	49.0%	46.6
Support (% of Total Staff)	12.8%	9.8
Administration (% of Total Staff)	3.2%	4.6
Paraprofessional (% of Total Staff)	8.5%	12.3
Auxiliary (% of Total Staff)	26.5%	26.7
Students Per Teaching Staff	14.1	14
Students Per Total Staff	6.9	6



Summary of
Audit Results

Source: PEIMS Standard Reports (2025-26)



Teacher Turnover

*Teacher turnover of **19.2%** is below the peer average of **20.3%**.*

District Turnover Rate		Average Peer District Turnover Rate
Teachers		
19.2%		20.3%



Summary of
Audit Results

Source: TAPR (2025-26)

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Special Programs



Summary of Audit Results

Program	Students	% of Enrolled	Budget/ Student	Budget % of Total	Staff
Special Education	1,005	12.5%	\$13,774	13.4%	
Bilingual / ESL	1,710	21.3%	\$630	1.0%	
Migrant Education	0	0.0%	—	0.0%	
Gifted & Talented	646	8.0%	\$34	0.0%	
Career & Technical Ed	2,567	31.9%	\$1,261	3.1%	
Athletics	2,275	28.3%	\$1,595	3.5%	
Alternative Ed Program (AEP)	14	0.2%	\$56,168	0.8%	
Juvenile Justice AEP	3	0.0%	\$16,667	0.0%	

Source: Self-Reported by District



External Audit

- Little Elm ISD received an unmodified audit opinion for the year ended June 30, 2026.
- Hankins, Eastup, Deaton, Tonn, Seay & Scarborough, LLC conducted the audit in accordance with GAAP.
- The full audit report is available [here](#).



Summary of
Audit Results



Summary of Audit Results

Self-Funded Programs

- Little Elm ISD operates a staff childcare program funded entirely through employee fees.
- Program pricing is reviewed annually to ensure fees fully cover operating costs.
- No general fund resources are drawn upon to support self-funded program expenses.



Summary of Audit Results

Administrator Evaluation

- Little Elm ISD conducts annual administrator evaluations that directly inform s organizational development.
- Evaluation results drive goal-setting for the subsequent year, aligning individu district priorities.



Summary of Audit Results

Compensation System

Question

Does the district use salary bonuses or merit pay systems? If yes, explain the performance-based systems and the factors used.

Do the district's salary ranges include minimum, midpoint, and maximum increments to promote compensation equity based on the employee's education, experience, and other relevant factors?

Does the district periodically adjust its compensation structure using verified salary survey information, benchmarking, and comparable salary data?

Has the district made any internal equity and/or market adjustments to salaries within the past two years?



Planning

Question

Does the district develop a District Improvement Plan (DIP) annually?

Do all campuses in the district develop a Campus Improvement Plan (CIP) annually?

Does the district have an active and current facilities master plan?

If facilities master plan exists — does the district use enrollment projections?

If facilities master plan exists — does the district analyze facility capacity?

If facilities master plan exists — does the district evaluate facility condition?

Does the district have an active and current energy management plan?

Does the district maintain a clearly defined staffing formula for staff in maintenance, custodial, food service, and transportation?



Summary of
Audit Results



Summary of Audit Results

Academic Programs

Question

Does the district have a teacher mentoring program?

Are decisions to adopt new programs or discontinue existing programs made based on quantifiable data and research?

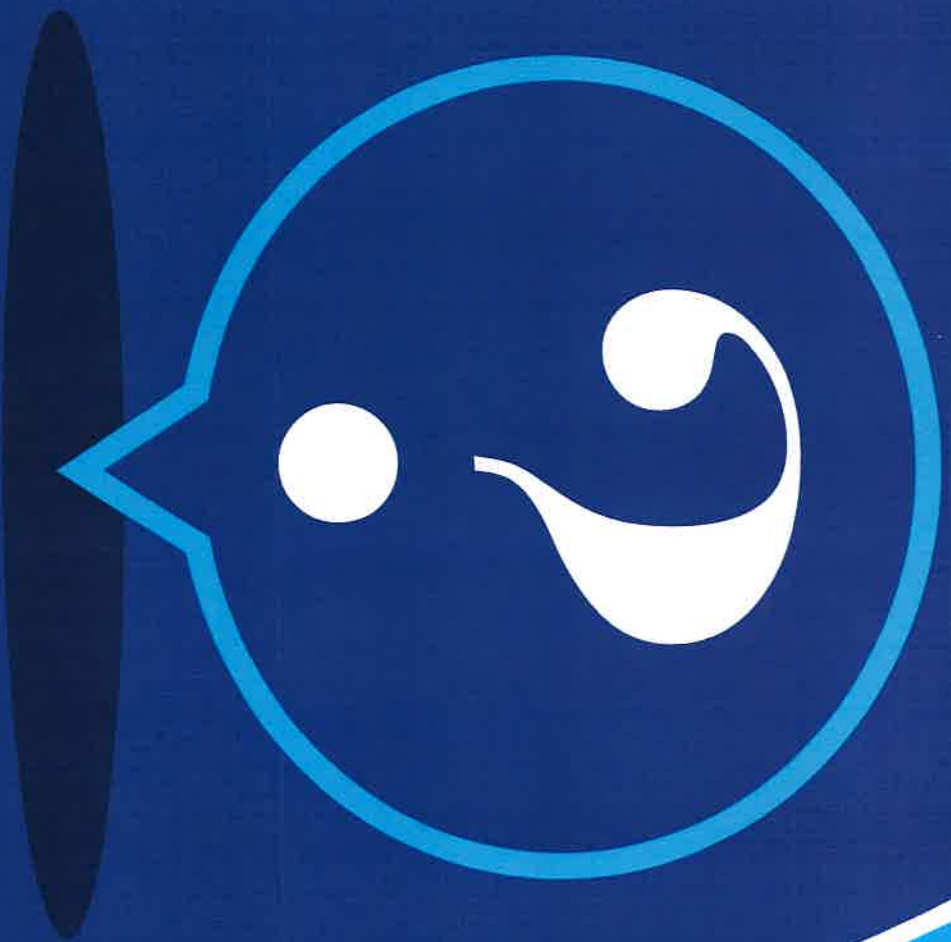
When adopting new programs, does the district define expected results?

Does the district analyze student test results at the district and/or campus level to design, implement and/or monitor the use of curriculum and instructional programs?

Does the district modify programs, plan staff development opportunities, or evaluate staff based on analyses of student test results?



Quest & Comm



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Little Elm ISD

Engage Equip Empower



2026-2027 Fiscal Year

Adopt Tax Rate

September 21, 2026

Jesse Wyse, Chief Financial Officer

Homestead Exemption Increase



Additional Homestead Exemption Inc for Disabled or Over 65

2025-2026

\$60,000



Up \$50,000

2024-2025

\$10,000



Historical Taxable Property Value

TOTAL TAXABLE PROPERTY VALUE

\$8.8B		\$8,782,261,940		
\$8.7B			\$8,733,085,709	\$8,738,294,442
\$8.6B				
\$8.5B				
\$8.4B				
\$8.3B		\$8,269,973,772		
\$8.2B				
\$8.1B				
\$8B				
\$7.9B				
\$7.8B				
\$7.7B	\$7,765,309,933			
	2022-2023	2023-2024	2024-2025	2025-2026
				2026-2027

Total Taxable Property Value



Components of Tax Rate

Maintenance and Operations (“M&O”): Daily operations of the district. Includes supplies, utilities, salaries, maintenance, benefits, contracts, services, etc.

Interest and Sinking (“I&S”): Debt Service. Long term debt pay principal and interest on municipal bonds the district has issued. These two rates are separate components of the total tax rate. Taxes cannot be used for M&O expenses.



Maximum Compressed Rate (MCR) – Education Agency

Local compression uses individual district property value growth compare percent to determine the MCR, using the prior-year MCR for each district starting point. Since districts receive the lesser of the MCR calculated under compression or local compression, a district's MCR may be lower than the MCR of \$0.6254, depending on the district's prior-year MCR and rate of local property value growth compared to 3.60 percent.

In order to maintain tax rate equity, no district may have an MCR less than percent of any other district. The limit on local compression for TY 2026 is $(\$0.6254 * 0.90)$. This results in a range of possible TY 2026 MCRs of \$0.56 to \$0.6254.



Maximum Compressed Rate (MCR)

Survey Information

1. Tax Year 2025 Value Lost to the Local Optional Homestead Exemption \$0
2. Tax Year 2025 Comptroller Certified School District Taxable Values for M&O Purposes (T2) \$7,824,110,331

Chief Appraiser's July 25th Certified School District Taxable Values from the Certified Appraisal Roll.

3. For Tax Year 2025 \$8,733,089,709

4. For Tax Year 2026 \$8,738,294,442

5. Local Property Value Growth %: 0.06%

6. Tax Year 2026 property value no longer subject to a limitation on appraised value under Chapter 313, Tax Code : \$0

7. Tax Year 2026 property value no longer subject to a limitation on appraised value under Chapter 311, Tax Code : \$0

8. Total Exemption expiry (E) (per TEC §48.2551 (a)) : \$0

9. Growth net of expiring 313 or 311 agreements %: 0.06%

10. Local Optional Homestead Exemption Value Loss for Tax Year 2026: \$0

11. Local Optional Homestead Exemption value change: \$0

12. Tax Year 2026 Projected Comptroller School District values For M&O purposes (T2) \$7,828,773,332

13. Prior Tax Year Max Compressed Rate (PY MCR): 0.6169

14. Local preliminary MCR - lesser of $1.025 \times (\text{TY}2025\text{DPV}+\text{E}) \times \text{PY MCR}$ ÷ $\text{TY}2026\text{ T2}$] or PY MCR : 0.6169

15. TY 2026 State Compression Percentage (lesser of PY State MCR or $(0.6322 * (1.025/1.0360))-0.0000$): 0.6254

16. TEC §48.2552 Tax Year 2026 Limitation on maximum compressed tax rate $0.6254 \times .90$: 0.5628

17. MCR (lesser of state or local compression) (greater of local compression limitation under TEC §48.2552): 0.6169



Little Elm ISD M&O Tax Rate

After TEA approves the MCR calculation, the school districts add their enrichment pennies to the MCR rate.

Little Elm ISD has 13.83 enrichment pennies (golden and copper) to add. voters approved these in 2015.

Calculation. $\text{MCR} + \text{Enrichment pennies} = \text{M\&O Tax Rate}$

LEISD calculation: $0.6169 + 0.1383 = 0.7552$



Total Tax Rate Unchanged

2025-2026
\$ 1.2252



2026-2027
\$ 1.2252

